



Board of Accountancy

Code Reference

Registration of Professional Corporation

Note: To be approved as a Professional Corporation, all directors and officers, except for the secretary and treasurer, and shareholders must be licensed in Indiana or another state. Please indicate on the application if you will be the sole director, shareholder, and officer.

1. A professional corporation may render professional services only through individuals permitted to render such services in Indiana. [Indiana Code 23-1.5-1-11 and 23-1.5-2-5] Professional service means any type of service that may be legally performed only by:
 - (a) An accounting professional*;
 - (b) An architectural, landscape architectural, land surveying and/or engineering professional; or
 - (c) Real estate professional.

*Pursuant to IC 25-2.1-5, a professional corporation must also obtain a permit to practice accountancy as a firm. See IC 25-2.1-5 of the accountancy statute regarding the requirements for a permit to practice accountancy.
2. List the names and addresses of all the shareholders. State the type of license held, state of licensure, and registration number. **However, a domestic professional corporation or a foreign professional corporation admitted to render professional services in Indiana shall have at least one (1) shareholder that is licensed in Indiana.** [Indiana Code 23-1.5-2-3 and 23-1.5-2-9]
3. List the names and addresses of all the directors. State the type of license held, state of licensure, and registration number. [Indiana Code 23-1.5-2-4 and 23-1.5-2-9]
4. List the names and addresses of all the officers. State the type of license held, state of licensure, and registration number. The secretary and treasurer also need to be listed but are not required to be licensed in Indiana or another state. [Indiana Code 23-1.5-2-4 and 23-1.5-2-9]
5. The shareholder affidavit must be signed by the Indiana licensed shareholder.
6. Submit a registration fee of twenty-five dollars (\$25).

Once the licensing authority has approved the proposed professional corporation, the Indiana Professional Licensing Agency ("IPLA") will send an approval letter to the applicant. The incorporators shall then present the approval letter to the secretary of state at the time the articles of incorporation are presented for filing. [Indiana Code 23-1.5-2-9]

A professional corporation shall file a copy of its articles of incorporation, certified by the secretary of state, with IPLA. You will not be issued a registration until you have submitted a copy of your Articles of Incorporation certified by the Secretary of State to our office.

Mail Completed Form and Permit Fee to Indiana Professional Licensing Agency – Indiana Board of Accountancy

- ✓ **Application for Registration for an Accounting Professional Corporation – State Form 10555**
- ✓ Registration Fee: Issuance Fee: \$25.00, or
Renewal Fee: \$20.00